

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 45 of 1987

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE A.R.DAVE

- =====
1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF INCOME-TAX

Versus

M G DOSHIT

Appearance:

MR MIHIR JOSHI WITH MR MANISH R BHATT for Petitioner
MR K.H. KAZI, for respondent

CORAM : MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE A.R.DAVE

Date of decision: 22/12/97

ORAL JUDGEMENT (Per R.K.Abichandani,J.)

The following question of law arises for our determination:-

1. "Whether, the Tribunal is right in law and on facts in holding that the addition of Rs.

12,335/- being the share income from the firm of M/s. Bhaishanker Kanga and Girdharlal was not justified?"

Identical question was considered in assessee's own matter and opinion was rendered in I.T.R No. 378/83 decided by this Bench on 12.12.97. For the reasons recorded in that judgement, the above question is answered in the affirmative in favour of the assessee and against the Revenue. The reference stands disposed of accordingly with no order as to costs.

*/Mohandas